



Global Indirect Tax News

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Featured articles



European Union **VAT deduction on** **intragroup services**

The CJEU has published its judgment in the first of four cases on VAT on intragroup transactions. The judgment concerns input tax recovery with respect to the acquisition of services that were also supplied to other group companies.

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Brazil **Senate approves VAT** **reform legislation**

The Senate approved legislation further regulating the VAT reform passed in December 2023. Under the reform, a dual VAT will be implemented from 2026, with a seven-year transition period, in addition to a new federal excise tax.

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Cambodia **Soft launch of** **e-invoicing system**

The e-invoicing system opened for registration on 12 December 2024. This soft launch applies to public sector companies and companies supplying goods and services under government procurement contracts.

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Indonesia **VAT rate increase** **from 1 January 2025**

From 1 January 2025, the VAT rate increased to 12%. However, to ease the financial burden on the end consumer, the VAT imposition base is subject to an adjustment which may result in a different effective VAT rate.

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Other news



OECD	Global Revenue Statistics Database updated for 2024
Belgium	DAC 7 reporting and registration obligations amended for 2024
Cambodia	KHR bank account needed to request VAT refunds
Denmark	Amendments to VAT rules as from 1 January 2025

El Salvador	Considerations regarding tax authorities' December 2024 income oversight
Finland	Update on indirect tax developments (November 2024-January 2025)
Germany	Taxpayer must pay overstated output VAT regardless of recipient's input tax reclaim
Germany	Annual Tax Act 2024 and Fourth Bureaucracy Relief Act published
Germany	BFH rules no VAT on intragroup services provided for nonbusiness reasons
Guatemala	Administrative provisions set forth for new version of exporter registry
India	Effective date of GST-related amendments in FA 2024 notified
India	High Court holds input tax credit available on issuance of receipt vouchers
India	Court allows CENVAT credit on mobile towers and parts as auxiliary to capital goods
Italy	VAT changes relevant to logistics sector introduced in 2025 budget law
Malaysia	Service tax update on food provided or sold by golf club or driving range operators
Malaysia	Summary of updates to Service Tax Policy No. 6/2024 regarding MRO activities
Malaysia	Observations and comments regarding MyInvois portal access and functionality
Mexico	Various tax incentives extended through 2025
Philippines	VAT at 12% to be introduced on supply of digital services
Philippines	Changes to determination of excise tax exemption for electric and hybrid vehicles
Poland	Bill extends most exemptions from obligation to record sales in cash registers
Poland	Changes to supporting documentation requirements for 0% VAT on ICS and exports
Poland	Tax authorities review existence of fixed establishments
Portugal	Highlights of indirect tax measures in enacted 2025 state budget law
Saudi Arabia	New RETT law enacted
Taiwan (China)	Customs provides flexibility in filing application for one-time TP adjustment
Taiwan (China)	Increase in taxation registration threshold for electronic services proposed
United Kingdom	Registration for digital platform reporting open
United States	Trump administration's trade policy and potential tariffs
United States	State Tax Matters (10 January 2025), including indirect, sales and use tax developments in Georgia, Illinois, Louisiana, Maine, Missouri, North Carolina and Texas
United States	State Tax Matters (17 January 2025)
United States	State Tax Matters (24 January 2025), including indirect, sales and use tax developments in Colorado, Illinois and Ohio

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